

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
HERETO TO DETERMINE WHETHER THIS OBJECTION
AFFECTS YOUR CLAIM(S)**

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Attorneys for the Motors Liquidation
Company GUC Trust

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
	:	
In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	:	09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF 220TH OMNIBUS OBJECTION TO CLAIMS
(Contingent Co-Liability Claims)

PLEASE TAKE NOTICE that on April 14, 2011, the Motors Liquidation Company GUC Trust (the “**GUC Trust**”), formed by the above captioned debtors (collectively, the “**Debtors**”) in connection with the Debtors’ Second Amended Joint Chapter 11 Plan, dated March 18, 2011, filed an omnibus objection to expunge certain claims (the “**220th Omnibus Objection to Claims**”), and that a hearing (the “**Hearing**”) to consider the 220th Omnibus Objection to Claims will be held before the Honorable Robert E. Gerber, United States

Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **May 17, 2011 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE 220TH OMNIBUS OBJECTION TO CLAIMS TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN EXHIBIT "A" ANNEXED THERETO.

PLEASE TAKE FURTHER NOTICE that any responses to the 220th Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a CD-ROM or 3.5 inch disk, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and served in accordance with General Order M-399 and on (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 401 South Old Woodward Avenue, Suite 370, Birmingham, Michigan 48009 (Attn: Thomas Morrow); (iii) General Motors LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C. 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development

Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael J. Edelman, Esq. and Michael L. Schein, Esq.); (vii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Robert Schmidt, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.); (xii) Gibson, Dunn & Crutcher LLP, attorneys for Wilmington Trust Company as GUC Trust Administrator and for Wilmington Trust Company as Avoidance Action Trust Administrator, 200 Park Avenue, 47th Floor, New York, New York 10166 (Attn: Keith Martorana, Esq.); and (xiii) FTI Consulting, as the GUC Trust Monitor and as the Avoidance Action Trust Monitor, One Atlantic Center, 1201 West Peachtree Street, Suite 500, Atlanta, Georgia 30309 (Attn: Anna Phillips), so as to be received no later than **May 10, 2011, at 4:00 p.m. (Eastern Time)** (the "**Objection Deadline**").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the 220th Omnibus Objection to Claims or any claim set forth thereon, the GUC Trust may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the 220th Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
April 14, 2011

/s/ Joseph H. Smolinsky

Harvey R. Miller

Stephen Karotkin

Joseph H. Smolinsky

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	:	09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

220TH OMNIBUS OBJECTION TO CLAIMS
(Contingent Co-Liability Claims)

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM.
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE
EXHIBIT "A" ANNEXED TO THIS OBJECTION.**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

The Motors Liquidation Company GUC Trust (the "**GUC Trust**"), formed by the
above captioned debtors (collectively, the "**Debtors**") in connection with the Debtors' Second
Amended Joint Chapter 11 Plan, dated March 18, 2011 (as may be amended, supplemented or
modified from time to time, the "**Plan**"), respectfully represents:

Relief Requested

1. The GUC Trust files this omnibus objection to certain claims (the “**220th Omnibus Objection to Claims**”) pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”) Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), seeking entry of an order disallowing and expunging the claims listed on **Exhibit “A”** annexed hereto.¹

2. Representatives of the GUC Trust have examined the proofs of claim identified on Exhibit “A” and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “**Contingent Co-Liability Claims**”) assert claims that are subject to disallowance under section 502(e)(1)(B) of the Bankruptcy Code. Accordingly, pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, the GUC Trust seeks entry of an order disallowing and expunging the Contingent Co-Liability Claims from the claims register.²

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

¹ Creditors can obtain copies of the cover page of any proof of claim filed in these chapter 11 cases at www.motorsliquidation.com. A link to the claims register is located under the “Claims Information” tab. Creditors without access to the internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

² The GUC Trust reserves all of its rights to object on any other basis to any Contingent Co-Liability Claims as to which the Court does not grant the relief requested herein.

Background

4. On June 1, 2009, Motors Liquidation Company (f/k/a General Motors Corporation), MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.) (collectively, the “**Initial Debtors**”) commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, Remediation and Liability Management Company, Inc. and Environmental Corporate Remediation Company, (the “**REALM/ENCORE Debtors**”) commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered under Case Number 09-50026 (REG). On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the REALM/ENCORE Debtors filed their schedules of assets and liabilities and statements of financial affairs.

5. On September 16, 2009, this Court entered an order (ECF No. 4079) establishing November 30, 2009 as the deadline for each person or entity to file a proof of claim in the Initial Debtors’ cases, including governmental units. On December 2, 2009, this Court entered an order (ECF No. 4586) establishing February 1, 2010 as the deadline for each person or entity to file a proof of claim in the REALM/ENCORE Debtors’ cases (except governmental units, as defined in section 101(27) of the Bankruptcy Code, for which the Court established April 16, 2010 as the deadline to file proofs of claim).

6. On October 6, 2009, this Court entered the Procedures Order, which, *inter alia*, authorizes “the Debtors, and other parties in interest” to file omnibus objections to 100 claims at a time, under various grounds, including those set forth in Bankruptcy Rule 3007(d) and certain additional grounds set forth in the Procedures Order. The Procedures Order specifically authorizes

parties in interest to file omnibus objections to claims that are “objectionable under section 502(e)(1) of the Bankruptcy Code.” (Procedures Order at 2.)

7. On March 29, 2011, this Court entered an order confirming the Plan (ECF No. 9941). Section 6.2 of the Plan provides for the creation of the GUC Trust to administer certain responsibilities after the Effective Date (as defined in the Plan), including, resolving outstanding Disputed General Unsecured Claims (as defined in the Plan). All conditions to the occurrence of the Effective Date were met or waived on March 31, 2011, thereby making the Plan effective as of that date.

8. All of the Contingent Co-Liability Claims seek reimbursement and/or contribution from the Debtors, were filed by holders of claims that are co-liable with the Debtors to a third party, and are contingent upon the resolution of lawsuits that are pending or to be asserted in the future. Therefore, pursuant to section 502(e)(1)(b), the Contingent Co-Liability Claims should be disallowed in their entirety.

The Relief Requested Should Be Approved by the Court

I. The Contingent Co-Liability Claims Should be Disallowed Under Section 502(e)(1)(B)

9. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff’d*, No. 09 Civ. 2229, 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc’ns Corp.*, No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Section 502(e)(1)(B) of the Bankruptcy Code provides, in relevant part, the court shall disallow any claim for reimbursement or contribution of an entity that is liable with the debtor to the extent that “such claim for reimbursement or contribution is contingent as of

the time of allowance or disallowance of such claim for reimbursement or contribution.” 11 U.S.C. § 502(e)(1)(B).

10. There are two distinct policies behind section 502(e)(1)(B). First, section 502(e)(1)(B) prevents competition for the limited proceeds of the estate by precluding redundant recoveries by multiple parties on the same underlying claim. *Aetna Cas. & Surety Co. v. Ga. Tubing Co. (In re Chateaugay Corp.)*, No. 93-3659, 1995 WL 429018, at *3 (S.D.N.Y. July 20, 1995) (citations omitted). Second, section 502(e)(1)(B) furthers the administration of bankruptcy cases by preventing “contingent, unresolved indemnification or contribution claims from delaying the consummation of a plan of reorganization or *a final distribution in a liquidating case.*” *In re GCO Serv. LLC*, 324 B.R. 459, 466 (Bankr. S.D.N.Y. 2005) (emphasis added); *see also In re Alper Holdings USA*, No. 07-12148, 2008 WL 4186333, at *7 (Bankr. S.D.N.Y. Sept. 10, 2008) (citations omitted); *In re Wedtech Corp.*, 85 B.R. 285, 290 (Bankr. S.D.N.Y. 1988) (section 502(e)(1)(B) enables “distribution to unsecured creditors without a reserve for these types of contingent claims when the contingency may not occur until after the several years it often takes to litigate the underlying lawsuit”).

11. As this Court recently held in *In re Chemtura Corp.*, for a claim to be disallowed under section 502(e)(1)(B), three elements must be satisfied: “(1) the claim must be for reimbursement or contribution; (2) the party asserting the claim must be liable with the debtor on the claim of a third party; and (3) the claim must be contingent at the time of its allowance or disallowance.” *In re Chemtura Corp.*, 436 B.R. 286, 294 (Bankr. S.D.N.Y. 2010); *see also GCO Serv.*, 324 B.R. at 465 (citations omitted); *Wedtech*, 85 B.R. at 289 (citation omitted). As discussed below, each of these three elements is satisfied with respect to the Contingent Co-Liability Claims.

A. The Contingent Co-Liability Claims Seek Reimbursement and/or Contribution

12. It is clear that the definition of contribution or reimbursement for the purposes of section 502(e)(1)(B) is broad. Courts have held that any claim for reimbursement or contribution, whether arising through common law, contract, or statute, is subject to disallowance under section 502(e)(1)(B). *In re Drexel Burnham Lambert Group, Inc.*, 146 B.R. 98, 101 (Bankr. S.D.N.Y. 1992) (applying section 502(e)(1)(B) to common law theories of contribution); *Alper Holdings*, 2008 WL 4186333, at *5 (applying to contractual claim for indemnification); *In re N.Y. Trap Rock Corp.*, 153 B.R. 648, 651 (Bankr. S.D.N.Y. 1993) (noting a claim for contribution under CERCLA may be disallowed under section 502(e)(1)(B)); *In re Amatex Corp.*, 110 B.R. 168, 171 (Bankr. E.D. Pa. 1990) (“Congress clearly meant to include all situations where indemnitors or contributors could be liable with the debtor within the scope of § 502(e)(1)(B).”). Significantly, for purposes of section 502(e)(1)(B), a claim for indemnification constitutes a claim for reimbursement. *Alper Holdings*, 2008 WL 4186333, at *5 (citing *Wedtech*, 85 B.R. at 290; *GCO Serv.*, 324 B.R. at 465); *see also In re Drexel Burnham Lambert Group, Inc.*, 148 B.R. 982, 986 (Bankr. S.D.N.Y. 1992) (“*Drexel II*”) (“courts have always recognized the application of § 502(e)(1)(B) to contractual claims for reimbursement which remain contingent”).

13. As noted above, all of the Contingent Co-Liability Claims were filed by claimants who are co-liable with the Debtors on claims of a third parties and are seeking contingent and unliquidated contribution or reimbursement amounts from the Debtors with respect to those third party claims. While certain of the Contingent Co-Liability Claims may be based upon common law theories of contribution while others are premised upon a contractual right to reimbursement or indemnification, the case law, as set forth above, clearly indicates that all such claims fall within the purview of section 502(e)(1)(B). Accordingly, the first element of section 502(e)(1)(B) is readily established.

B. Holders of Contingent Co-Liability Claims Are Co-Liable with the Debtors

14. As to the second element that the party asserting the claim must be co-liable with a debtor on the claim of a third party, courts have stated that this requirement is to be interpreted broadly and may be satisfied upon a finding that “the causes of action in the underlying lawsuit assert claims upon which, if proven, the debtor *could be* liable but for the automatic stay.” *Chemtura*, 436 B.R. at 295 (quoting *Wedtech*, 85 B.R. at 290) (emphasis added); *see also In re Baldwin-United Corp.*, 55 B.R. 885 (Bankr. S.D. Ohio 1985) (“The phrase ‘an entity that is liable with the debtor’ is broad enough to encompass any type of liability shared with the debtor, whatever its basis.”). A claimant may be co-liable with a debtor even where the underlying plaintiff fails to file a proof of claim against the debtor, *Chemtura*, 436 B.R. at 294, and even after the bankruptcy court disallows the underlying plaintiff’s claim against the debtor, *Alper Holdings*, 2008 WL 4186333, at *6-7 (noting disallowance under section 502(e)(1)(B) is not limited to instances where its use would prevent “double recoveries” against the estate).

15. Each of the Contingent Co-Liability Claims satisfies the requirement that its holder is co-liable with the Debtors on the underlying claim of a third party. All of the Contingent Co-Liability Claims are based upon the claim or potential claim of an underlying plaintiff, under which both the holder of the Contingent Co-Liability Claim and the Debtors may be found liable. As such, the second element is satisfied with respect to each of the Contingent Co-Liability Claims.

C. The Contingent Co-Liability Claims Are Contingent

16. The third and final element is that the claim must be contingent at the time of its disallowance and may be satisfied by a finding that a debtor’s legal duty to pay has not yet arisen and will only exist “after it is triggered by the occurrence of a future event.” *Alper Holdings*, 2008 WL 4186333, at *5. The law is “well-settled that the claim of a co-liable party under [section] 502(e)(1)(B) is contingent until the claimant has made payment on its underlying claim to the

principal creditor and thereby fixes his own right to payment from the debtor.” *In re Eagle-Pitcher Indus., Inc.*, 144 B.R. 765, 769 (S.D. Ohio 1992) (citations omitted); *see Chateaugay*, 1995 WL 429018, at *3 (finding a claim to be contingent under section 502(e)(1)(B) because the claimant did not pay the underlying obligation); *Drexel II*, 148 B.R. at 987 (same). In order for a claim to be disallowed under section 502(e)(1)(B), the claim need only be contingent as of the date of the court’s ruling to disallow the claim. *GCO Serv.*, 324 B.R. at 466; *Alper Holdings*, 2008 WL 4186333, at *5.

17. All of the Contingent Co-Liability Claims are contingent for the very reason that holders of such claims have not made payment on the underlying obligation for which they seek contribution or indemnification from the Debtors. As such, no right to payment has arisen on these contingent claims to date, and it may later be revealed that holders of Contingent Co-Liability Claims may not even be liable themselves on the underlying obligation.

18. As the Contingent Co-Liability Claims satisfy each of the three elements under section 502(e)(1)(B), they must be disallowed in their entirety and expunged from the claim register.

Notice

19. Notice of this 220th Omnibus Objection to Claims has been provided to each claimant listed on Exhibit “A” and parties in interest in accordance with the Fifth Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated January 3, 2011 (ECF No. 8360). The GUC Trust submits that such notice is sufficient and no other or further notice need be provided.

20. No previous request for the relief sought herein has been made by the GUC Trust to this or any other Court.

Conclusion

WHEREFORE the GUC Trust respectfully requests entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
April 14, 2011

/s/ Joseph H. Smolinsky

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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Attorneys for the Motors Liquidation
Company GUC Trust

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
AIG ADVANTAGE INSURANCE COMPANY A/S/O SHEILA DIXON C/O JOYCE M GOLDSTEIN ALTSCHUL GOLDSTEIN & GELLER LLP 17 BATTERY PL, STE 711 NEW YORK, NY 10004	67483	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$10,091.81 (U) \$10,091.81 (T)	502(e)(1)(B)	Pgs. 1-10
AIG NATIONAL INSURANCE CO A/S/O DAVID CANADY C/O JOYCE M GOLDSTEIN ALTSCHUL GOLDSTEIN & GELLER LLP 17 BATTERY PL, STE 711 NEW YORK, NY 10004	67482	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$3,637.50 (U) \$3,637.50 (T)	502(e)(1)(B)	Pgs. 1-10
AIG NATIONAL INSURANCE CO A/S/O RACHEL WIGGINGTON - 09TC 7919 JOYCE M GOLDSTEIN ALTSCHUL GOLDSTEIN & GELLER LLP 17 BATTERY PLACE SUITE 711 NEW YORK, NY 10004 UNITED STATES OF AMERICA	67485	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$28,188.30 (U) \$28,188.30 (T)	502(e)(1)(B)	Pgs. 1-10
ALLIED GROUP INC RANDALL W MAY, MANAGING COUNSEL CRAIG MABBETT NATIONWIDE INSURANCE ONE NATIONWIDE PLAZA 2-5-15 COLUMBUS, OH 43215	48378	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$270,499.21 (U) \$270,499.21 (T)	502(e)(1)(B)	Pgs. 1-10
AMERICAN FAMILY INSURANCE COMPANY BUEHLER ASSOCIATES PO BOX 40924 INDIANAPOLIS, IN 46240-0924	23393	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$3,535.82 (U) \$3,535.82 (T)	502(e)(1)(B)	Pgs. 1-10

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
AMERICAN INTERNATIONAL INS CO OF DELAWARE A/S/O EDWIN MONTANEZ 09 TC79 JOYCE M GOLDSTEIN ALTSCHUL GOLDSTEIN & GELLER LLP 17 BATTERY PLACE SUITE 711 NEW YORK, NY 10004 UNITED STATES OF AMERICA	67484	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$25,912.14 (U) \$25,912.14 (T)	502(e)(1)(B)	Pgs. 1-10
AMERICAN NATIONAL PROPERTY & CASUALTY ANPAC ATTN: SUBROGATION / 36A1WR981 1949 E SUNSHINE SPRINGFIELD, MO 65899	69868	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,099.00 (U) \$5,099.00 (T) Unliquidated	502(e)(1)(B)	Pgs. 1-10
AMICA MUTUAL INSURANCE 43 WESTERN BLVD GLASTONBURY, CT 06033	60782	MLC of Harlem, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$8,402.90 (U) \$8,402.90 (T)	502(e)(1)(B)	Pgs. 1-10
CHARLES BLACKWELL & STATE FARM MUTUAL AUTOMOBILE INSURANCE COMPANY C/O ZEEHANDELAR SABATINO AND ASSOC LLC 471 E BROAD ST STE 1200 COLUMBUS, OH 43215	50977	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$19,486.88 (U) \$19,486.88 (T)	502(e)(1)(B)	Pgs. 1-10
CONNIE HOLTZAPFEL AND STATE FARM MUTUAL AUTOMOBILE INSURANCE COMPANY C/O ZEEHANDELAR, SABATINO & ASSOCIATES, LLC 471 E BROAD ST, STE 1200 COLUMBUS, OH 43215	50979	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$6,247.38 (U) \$6,247.38 (T)	502(e)(1)(B)	Pgs. 1-10

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CORNERSTONE INSURANCE	44310	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
AFNI INSURANCE SERVICES		Liquidation	\$0.00 (A)		
PO BOX 3068		Company	\$0.00 (P)		
BLOOMINGTON, IL 61702			\$23,905.00 (U)		
			\$23,905.00 (T)		
DAMAGE RECOVERY UNIT	70378	Motors	\$11,761.20 (S)	502(e)(1)(B)	Pgs. 1-10
PO BOX 405738		Liquidation	\$0.00 (A)		
ATLANTA, GA 30384		Company	\$0.00 (P)		
UNITED STATES OF AMERICA			\$0.00 (U)		
			\$11,761.20 (T)		
DOUGLAS J SCHWARTZ AND MOTORISTS MUTUAL INSURANCE COMPANY	50956	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
ZEEHANDELAR SABITINO & ASSOCIATES LLC		Liquidation	\$0.00 (A)		
471 EAST BROAD STREET STE 1200		Company	\$0.00 (P)		
COLUMBUS, OH 43215			\$13,968.16 (U)		
			\$13,968.16 (T)		
ELI'S LANDSCAPING & DESIGN, INC AND MOTORISTS MUTUAL INSURANCE COMPANY	50967	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
ZEEHANDELAR, SABATINO & ASSOCIATES, LLC		Liquidation	\$0.00 (A)		
471 EAST BROAD STREET SUITE 1200		Company	\$0.00 (P)		
COLUMBUS, OH 43215			\$25,483.63 (U)		
UNITED STATES OF AMERICA			\$25,483.63 (T)		
ERIE INSURANCE GROUP	19619	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
301 COMMONWEALTH DRIVE		Liquidation	\$0.00 (A)		
WARRENDALE, PA 15086		Company	\$0.00 (P)		
			\$16,523.76 (U)		
			\$16,523.76 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
FARMERS INSURANCE CO A/S/O SARA OLSON 09FA7952	67425	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
JOYCE M GOLDSTEIN		Liquidation	\$0.00 (A)		
ALTSCHUL GOLDSTEIN & GELLER LLP		Company	\$0.00 (P)		
17 BATTERY PL STE 711			\$4,636.00 (U)		
NEW YORK, NY 10004			\$4,636.00 (T)		
FARMERS INSURANCE EXCHANGE	23585	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
C/O O'NEILL, SCHIMMEL, QUIRK & CARROLL		Liquidation	\$0.00 (A)		
ATTN: TIMOTHY LYONS		Company	\$0.00 (P)		
312 E WISCONSIN AVE STE 616			\$7,210.46 (U)		
MILWAUKEE, WI 53202-4305			\$7,210.46 (T)		
FARMERS TEXAS COUNTY MUTUAL INS CO	67423	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
A/S/O ALMA CHILDERS 09FA7946		Liquidation	\$0.00 (A)		
ALTSCHUL GOLDSTEIN & GELLER LLP ATTN J GOLDSTEIN		Company	\$0.00 (P)		
17 BATTERY PL STE 711			\$4,214.81 (U)		
NEW YORK, NY 10004			\$4,214.81 (T)		
FARMERS TEXAS COUNTY MUTUAL INS CO	67424	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
A/S/O RACHELLE CHAVEZ 09FA7945		Liquidation	\$0.00 (A)		
ALTSCHUL GOLDSTEIN & GELLER LLP, ATTN JM GOLDSTEIN		Company	\$0.00 (P)		
17 BATTERY PL STE 711			\$17,029.89 (U)		
NEW YORK, NY 10004			\$17,029.89 (T)		
FARMERS TEXAS COUNTY MUTUAL INS CO	67427	MLCS, LLC	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
A/S/O REX ARTHUR DRAKE 09 FA 7948			\$0.00 (A)		
JOYCE M GOLDSTEIN			\$0.00 (P)		
ALTSCHUL GOLDSTEIN & GELLER, LLP			\$28,645.31 (U)		
17 BATTERY PLACE SUITE 711			\$28,645.31 (T)		
NEW YORK, NY 10004					

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
FIRST TIME DESIGN INC C/O ALBERT A. HATEM, PC 202 MAMARONECK AVENUE WHITE PLAINS, NY 10601-5312	63192	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$24,830.46 (U) \$24,830.46 (T)	502(e)(1)(B)	Pgs. 1-10
FOSTER TOWNSEND GRAHAM & ASSOCIATES LLP ATTN JACQUELINE A BUNT ATTY FOR ARTHUR PARRATT 551 WATERLOO STREET LONDON, ON CANADA N6B 2R1	38931	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,000,000.00 (U) \$5,000,000.00 (T)	502(e)(1)(B)	Pgs. 1-10
GMAC INSURANCE A/S/O ALISON BROWNLEE GMAC INSURANCE ATTN: BIRGIT ROBERTS/ CLAIM 8722983 PO BOX 4429 WINSTON-SALEM, NC 27102	23403	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$17,998.00 (U) \$17,998.00 (T)	502(e)(1)(B)	Pgs. 1-10
GMAC INSURANCE CO ONLINE A/S/O JERRY P. JAMES ATTN: CLAIM #8631368 PO BOX 1429 WINSTON-SALEM, NC 27102	70364	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$32,191.41 (U) \$32,191.41 (T)	502(e)(1)(B)	Pgs. 1-10
GRANGE MUTUAL CASUALTY COMPANY C/O ZEEHANDELAR SABATINO & ASSOCIATES LLC 471 EAST BROAD STREET SUITE 1200 COLUMBUS, OH 43215	50968	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$10,320.50 (U) \$10,320.50 (T)	502(e)(1)(B)	Pgs. 1-10

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
HANOVER INSURANCE GROUP C/O JULIE CARLE PO BOX 15149 WORCESTER, MA 01615	69867	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$26,470.85 (U) \$26,470.85 (T)	502(e)(1)(B)	Pgs. 1-10
HIGH POINT INS CO ANDREA HEMSCHOOT ESQ C/O LAW OFFICE OF DEBRA HART 303 FELLOWSHIP RD STE 300 MT LAUREL, NJ 08054	46074	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$14,774.81 (U) \$14,774.81 (T)	502(e)(1)(B)	Pgs. 1-10
JANICE M SCHULTZ AND STATE FARM MUTUAL AUTOMOBILE INSURANCE COMPANY C/O ZEEHANDELAR, SABATINO & ASSOCIATES, LLC 471 E BROAD ST, STE 1200 COLUMBUS, OH 43215	50978	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,812.52 (U) \$5,812.52 (T)	502(e)(1)(B)	Pgs. 1-10
JUSTIN MOREY C/O ESURANCE ATTN: TODD AYRES, TXA 74393 PO BOX 2890 ROCKLIN, CA 95677	70203	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$24,652.31 (U) \$24,652.31 (T)	502(e)(1)(B)	Pgs. 1-10
LAMBERT GREGORY FARM BUREAU INSURANCE COMPANY 2150 INTELLIPLEX DRIVE SUITE 134 SHELBYVILLE, IN 46176-8550	44486	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$27,964.92 (U) \$27,964.92 (T)	502(e)(1)(B)	Pgs. 1-10

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
LEE J FULLER C/O KEIS GEORGE LLP KEIS GEORGE LLP 55 PUBLIC SQUARE, #800 CLEVELAND, OH 44113	65950	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$12,792.85 (U) \$12,792.85 (T) Unliquidated	502(e)(1)(B)	Pgs. 1-10
LIGHTNING ROD MUTUAL INSURANCE COMPANY 5045 PARK AVENUE WEST SUITE 2B SEVILLE, OH 44273	46154	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$6,843.00 (U) \$6,843.00 (T)	502(e)(1)(B)	Pgs. 1-10
LSS C/O SHARON WEAVER PO BOX 7932 BLOOMFIELD HILLS, MI 48302 UNITED STATES OF AMERICA	18498	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$7,754.06 (U) \$7,754.06 (T)	502(e)(1)(B)	Pgs. 1-10
MERCHANTS INSURANCE GROUP C/O ALBERT HATEM, P.C. 202 MAMARONECK AVENUE WHITE PLAINS, NY 10601-5312	63191	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$24,830.46 (U) \$24,830.46 (T)	502(e)(1)(B)	Pgs. 1-10
MID CENTURY INS CO A/S/O TIMOTHY NEMETH 09 FA 7949 JOYCE M GOLDSTEIN ALTSCHUL GOLDSTEIN & GELLER, LLP 17 BATTERY PLACE SUITE 711 NEW YORK, NY 10004	67426	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,688.12 (U) \$5,688.12 (T)	502(e)(1)(B)	Pgs. 1-10

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
MID-CENTURY INSURANCE COMPANY ROBERTS, MATEJCZYK AND ITA CO LPA 5045 PARK AVE. W SUITE 2B SEVILLE, OH 44273	46156	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,688.12 (U) \$5,688.12 (T) Unliquidated	502(e)(1)(B)	Pgs. 1-10
MS JACQUELINE BUNT 551 WATERLOO STREET LONDON, ONTARIO N6B 2R1 CANADA	26732	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,000,000.00 (U) \$5,000,000.00 (T)	502(e)(1)(B)	Pgs. 1-10
MURNANE BUILDING CONTRACTORS INC C/O SUGARMAN LAW FIRM 211 WEST JEFFERSON ST SYRACUSE, NY 13202	675	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$15,000,000.00 (U) \$15,000,000.00 (T)	502(e)(1)(B)	Pgs. 1-10
NATIONWIDE MUTUAL INSURANCE COMPANY RANDALL W MAY, MANAGING COUNSEL CRAIG MABBETT, SUBROGATION MANAGER NATIONWIDE INSURANCE ONE NATIONWIDE PLAZA 2-5-15 COLUMBUS, OH 43215	48376	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$419,471.04 (U) \$419,471.04 (T)	502(e)(1)(B)	Pgs. 1-10
PENN NATIONAL INSURANCE - RECOVERY UNIT 2 NORTH SECOND STREET HARRISBURG, PA 17101	70238	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$229,018.11 (U) \$229,018.11 (T)	502(e)(1)(B)	Pgs. 1-10

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
POMPEY DODGE INC ATTN NANCY E CAMPBELL, ESQ KENNEDY CAMPBELL LIPSKI & DOCHNEY 1818 MARKET ST STE 2510 PHILADELPHIA, PA 19103	70149	Motors Liquidation Company		502(e)(1)(B)	Pgs. 1-10
			Unliquidated		
PROGRESSIVE CASUALTY INSURANCE COMPANY KEIS GEORGE LLP 55 PUBLIC SQUARE #800 CLEVELAND, OH 44113	65952	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$9,301.29 (U) \$9,301.29 (T)	502(e)(1)(B)	Pgs. 1-10
			Unliquidated		
PROGRESSIVE MAX INSURANCE COMPANY KEIS GEORGE LLP 55 PUBLIC SQUARE #800 CLEVELAND, OH 44113	65953	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$19,817.47 (U) \$19,817.47 (T)	502(e)(1)(B)	Pgs. 1-10
			Unliquidated		
SAFECO INSURANCE ATTN MAGGIE DRUMMOND 1315 N HIGHWAY DR FENTON, MO 63079	28476	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$3,790.78 (U) \$3,790.78 (T)	502(e)(1)(B)	Pgs. 1-10
			Unliquidated		
STATE FARM MUTUAL ATUOMOBILE INSURANCE COMPANY KEIS GEORGE LLP 55 PUBLIC SQUARE #800 CLEVELAND, OH 44113	65951	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$30,707.75 (U) \$30,707.75 (T)	502(e)(1)(B)	Pgs. 1-10
			Unliquidated		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
STATE FARM MUTUAL AUTOMOBILE INSURANCE COMPANY	50965	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
ZEEHANDLER, SABATINO & ASSOCIATES, LLC		Liquidation	\$0.00 (A)		
471 EAST BROAD STREET SUITE 1200		Company	\$0.00 (P)		
COLUMBUS, OH 43215			\$15,140.32 (U)		
UNITED STATES OF AMERICA			\$15,140.32 (T)		
STATE FARM MUTUAL AUTOMOBILE INSURANCE COMPANY	50961	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
ZEEHANDELAR SABATINO & ASSOCIATES LLC		Liquidation	\$0.00 (A)		
471 EAST BROAD STREET STE 1200		Company	\$0.00 (P)		
COLUMBUS, OH 43215			\$8,236.63 (U)		
			\$8,236.63 (T)		
STATE FARM MUTUAL AUTOMOBILE INSURANCE COMPANY	50970	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
C/O ZEEHANDELAR SABATINO & ASSOCIATES LLC		Liquidation	\$0.00 (A)		
471 EAST BROAD STREET SUITE 1200		Company	\$0.00 (P)		
COLUMBUS, OH 43215			\$5,060.75 (U)		
			\$5,060.75 (T)		
STATE FARM MUTUAL AUTOMOBILE INSURANCE COMPANY	50971	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
C/O ZEEHANDELAR SABATINO & ASSOCIATES LLC		Liquidation	\$0.00 (A)		
471 EAST BROAD STREET SUITE 1200		Company	\$0.00 (P)		
COLUMBUS, OH 43215			\$4,686.25 (U)		
			\$4,686.25 (T)		
STATE FARM MUTUAL AUTOMOBILE INSURANCE COMPANY	50974	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
C/O ZEEHANDELAR SABATINO & ASSOCIATES LLC		Liquidation	\$0.00 (A)		
471 E BROAD ST STE 1200		Company	\$0.00 (P)		
COLUMBUS, OH 43215			\$5,567.55 (U)		
			\$5,567.55 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
TAMMY O ADKINS & STATE FARM MUTUAL AUTOMOBILE INSURANCE COMPANY C/O ZEEHANDLEAR SABATINO & ASSOCIATES LLC 471 E BROAD ST STE 1200 COLUMBUS, OH 43215	50975	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,626.75 (U) \$5,626.75 (T)	502(e)(1)(B)	Pgs. 1-10
TAMMY THRASHER USAA INSURANCE A/S/A CHARLES FREESE P.O. BOX 659476 SAN ANTONIO, TX 78265	69954	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,637.79 (U) \$4,637.79 (T)	502(e)(1)(B)	Pgs. 1-10
THE CEI GROUP FILE # 783696 4850 E STREET RD SUITE 220 TREVOSSE, PA 19053	70354	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,079.80 (U) \$2,079.80 (T)	502(e)(1)(B)	Pgs. 1-10
THE CEI GROUP INC ATTN FILE# 787116 4850 STREET RD SUITE 220 TREVOSSE, PA 19053	70341	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,585.86 (U) \$5,585.86 (T)	502(e)(1)(B)	Pgs. 1-10
THE HORACE MANN COMPANIES A/S/O DEBRA BLACKWELDER DOUGLAS, KNIGHT & ASSOCIATES INC. PO BOX 10517 BRADENTON, FL 34282	23426	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,012.93 (U) \$4,012.93 (T)	502(e)(1)(B)	Pgs. 1-10

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CLAIMS TO BE DISALLOWED AND EXPUNGED

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THE SCHAEFER GROUP INC	286	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
HISCOCK & BARCLAY, LLP		Liquidation	\$0.00 (A)		
ATTN: SUSAN R KATZOFF, ESQ		Company	\$0.00 (P)		
ONE PARK PLACE, 300 SOUTH STATE STREET			\$15,000,000.00 (U)		
SYRACUSE, NY 13202			\$15,000,000.00 (T)		
			Unliquidated		
THEODORE METZKA C/O KEIS GEORGE LLP	65954	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
KEIS GEORGE LLP		Liquidation	\$0.00 (A)		
55 PUBLIC SQUARE #800		Company	\$0.00 (P)		
CLEVELAND, OH 44113			\$6,951.25 (U)		
			\$6,951.25 (T)		
TITAN INSURANCE COMPANY	48377	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
RANDALL W MAY, MANAGING COMPANY		Liquidation	\$0.00 (A)		
CRAIG MABBETT, SUBROGATION MANAGER		Company	\$0.00 (P)		
NATIONWIDE INSURANCE			\$4,001.89 (U)		
ONE NATIONWIDE PLAZA 2-5-15			\$4,001.89 (T)		
COLUMBUS, OH 43215					
TODD WINTERS & STATE FARM AUTOMOBILE INSURANCE COMPANY	50976	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
C/O ZEEHANDELAR SABATINO AND ASSOCIATES LLC		Liquidation	\$0.00 (A)		
471 E BROAD ST STE 1200		Company	\$0.00 (P)		
COLUMBUS, OH 43215			\$14,034.75 (U)		
			\$14,034.75 (T)		
TRANSPORT LOGISTICS INC	64771	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
C/O CARPENTER LAW FIRM PC		Liquidation	\$0.00 (A)		
2701 N DALLAS PKWY		Company	\$0.00 (P)		
PARKWAY CENTRE IV STE 570			\$22,040.50 (U)		
PLANO, TX 75093			\$22,040.50 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

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TRAVELERS PROPERTY CASUALTY CO OF AMERICA CBS4148	50688	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
TRAVELERS INSURANCE		Liquidation	\$0.00 (A)		
ATTN DENISE M JENKS		Company	\$0.00 (P)		
100 BAYLIS RD			\$16,339.70 (U)		
MELVILLE, NY 11747			\$16,339.70 (T)		
WESTERN RESERVE MUTUAL CASUALTY COMPANY	46153	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
ROBERTS, MATEJCZYK AND ITACO LPA		Liquidation	\$0.00 (A)		
5045 PARK AVE WEST		Company	\$0.00 (P)		
SUITE 2B			\$33,035.62 (U)		
SEVILLE, OH 44273			\$33,035.62 (T)		
			Unliquidated		
WESTERN RESERVE MUTUAL CASUALTY COMPANY	46155	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
ROBERTS, MATEJCZYK AND ITACO LPA		Liquidation	\$0.00 (A)		
5045 PARK AVENUE WEST		Company	\$0.00 (P)		
SUITE 2B			\$19,363.88 (U)		
SEVILLE, OH 44273			\$19,363.88 (T)		
			Unliquidated		
WINDSOR INSURANCE	69547	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
4353 TILLY MILL ROAD, SUITE D		Liquidation	\$0.00 (A)		
ATLANTA, GA 30360-2609		Company	\$0.00 (P)		
			\$15,370.97 (U)		
			\$15,370.97 (T)		
ZURICH DIRECT UNDERWRITERS	64777	Motors	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
SCHLESINGER SCHLESINGER & SOMMO LLC		Liquidation	\$0.00 (A)		
11 BEACON ST STE 632		Company	\$0.00 (P)		
BOSTON, MA 02108-3005			\$41,805.51 (U)		
			\$41,805.51 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
<i>CLAIMS TO BE DISALLOWED AND EXPUNGED</i>	65		\$11,761.20 (S)		
			\$0.00 (A)		
			\$0.00 (P)		
			\$41,717,015.49 (U)		
			\$41,728,776.69 (T)		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	:
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	:
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.
09-50026 (REG)
(Jointly Administered)

ORDER GRANTING 220TH OMNIBUS OBJECTION TO CLAIMS
(Contingent Co-Liability Claims)

Upon the omnibus objection to expunge certain claims, dated April 14, 2011 (the “**220th Omnibus Objection to Claims**”),¹ of the Motors Liquidation Company GUC Trust (the “**GUC Trust**”), formed by the above captioned debtors (collectively, the “**Debtors**”) in connection with the Debtors’ Second Amended Joint Chapter 11 Plan, dated March 18, 2011 (as may be amended, supplemented or modified from time to time, the “**Plan**”), pursuant to section 502(b) of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), seeking entry of an order disallowing and expunging the Contingent Co-Liability Claims on the ground that such claims should be disallowed under section 502(e)(1)(B) of the Bankruptcy Code, all as more fully described in the 220th Omnibus Objection to Claims; and due and proper notice of the 220th Omnibus Objection

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 220th Omnibus Objection to Claims.

to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the 220th Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the 220th Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the 220th Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit “A”** (the “**Order Exhibit**”) annexed hereto under the heading “*Claims to be Disallowed and Expunged*” are disallowed and expunged from the claims registry; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2011

United States Bankruptcy Judge